Attorney's Docket No.: 12732-189001 / US6847

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Hideaki Kuwabara et al. Art Unit: 2822

Serial No.: 10/735,767 Examiner: Kevin Picardat

Filed: December 16, 2003 Confirmation No.: 4086

Notice of Allowance Date: July 25, 2007

Title : SEMICONDUCTOR DEVICE AND METHOD FOR MANUFACTURING THE

SAME

MAIL STOP ISSUE FEE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed July 25, 2007, enclosed is a completed issue fee transmittal form PTOL 85b. The issue fee, and publication fee in the amount of \$1700.00 for the above-referenced application, was originally paid on June 22, 2007. Please apply the previously paid fees to the issue fee currently due. The balance due for the issue fee is \$40.00.

The fee in the amount of \$40.00 in payment for the issue fee balance due is being paid concurrently herewith by way of Deposit Account authorization. Please apply this and any other charges or credits to deposit account 06-1050.

Respectfully submitted,

Date: October 25, 2007 Barbare A Bennt

Barbara A. Benoit Reg. No. 54,777

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